

# Lodging Information Rates and Changes

## 2005 Annual Summary of Changes

### Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on:

- page 2, under the Lodging section, if you received the *Combined Excise Tax Return*, or
- the *Lodging Addendum*, if you received the *Retailing & Other Activities Return*.

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

**Special hotel/motel taxes** may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart, pages 2-4). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

**Convention and trade center taxes** apply to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Sales and Use Tax Increase Effects on Hotels and Motels** - <http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2001/Kinghm.pdf>
- **Pierce County Special Hotel/Motel Tax Reporting** - <http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2002/PierceCoSpclHotlMotlTxInc.pdf>

The *Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

**Tourism Promotion Area (TPA) charges** may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" on the following rate chart, pages 2-4). For more information about the Tourism Promotion Area charge please see the Lodging Special Notice for your county, available on our web site at <http://dor.wa.gov>.

**Note:** for 2005 local sales and use tax changes, please see the Local Sales & Use Tax Rates & Changes flyer that was mailed with your return.

### Special Hotel/Motel Tax Changes

#### King County

**Effective July 1, 2005, the City of Des Moines (1709) will begin imposing a special hotel/motel tax of one-percent (0.01).** This increase is in addition to all other taxes and charges imposed on lodging in the city. The increase will be used to fund tourism promotion.

Des Moines (1709) ..... 1%

#### Klickitat County

**Effective January 1, 2005, the City of Goldendale will begin imposing a special hotel/motel tax of two-percent (0.02).** This increase is in addition to all other taxes and charges imposed on lodging in the city. The increase will be used to fund tourism promotion.

Goldendale (2002) ..... 2%

#### Wahkiakum County

**Effective April 1, 2005, Wahkiakum County will begin imposing a special hotel/motel tax of two-percent (0.02).** This increase is in addition to all other taxes and charges imposed on lodging in the county. The increase will be used to fund tourism promotion.

Unincorporated Areas (3500) ..... 2%

### New Tourism Promotion Area Charges

#### Spokane County

**Effective February 1, 2005, lodging changes will increase within the Liberty Lake Tourism Promotion Area. Lodging businesses within the TPA that have 40 or more units must collect the lodging charge from persons who purchase lodging. See the special notice mailed separately for details or go to our website at <http://dor.wa.gov>.**

|        |      |       |                          |
|--------|------|-------|--------------------------|
| Zone E | 3254 | ..... | \$1.00 per night of stay |
| Zone F | 3255 | ..... | \$0.50 per night of stay |

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## WASHINGTON STATE DEPARTMENT OF REVENUE

**LODGING RATES & CHANGES****Tax Rates Effective January 1 - December 31, 2005**(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

| LOCATION            |               | LODGING                |                     |               |         | LOCATION                  |               | LODGING                |                     |               |         |
|---------------------|---------------|------------------------|---------------------|---------------|---------|---------------------------|---------------|------------------------|---------------------|---------------|---------|
| County/City         | Loc. Code No. | Combined Sales Tax (1) | Special Hti/Mtl (2) | Conv Cntr (5) | TPA (3) | County/City               | Loc. Code No. | Combined Sales Tax (1) | Special Hti/Mtl (2) | Conv Cntr (5) | TPA (3) |
| <b>ADAMS</b>        |               |                        |                     |               |         | <b>FRANKLIN (cont.)</b>   |               |                        |                     |               |         |
| Unincorp. Areas     | 0100          | .076                   | .02                 |               |         | Unincorp. P.T.B.A.*       | 1111          | .083                   | .02                 |               |         |
| Hatton              | 0101          | .076                   | .02                 |               |         | Connell                   | 1101          | .077                   | .02                 |               |         |
| Lind                | 0102          | .076                   | .02                 |               |         | Kahlotus                  | 1102          | .077                   | .02                 |               |         |
| Othello             | 0103          | .076                   | .02                 |               |         | Mesa                      | 1103          | .077                   | .02                 |               |         |
| Ritzville           | 0104          | .076                   | .02                 |               |         | Pasco                     | 1104          | .083                   | .02                 |               | 1.50    |
| Washtucna           | 0105          | .076                   | .02                 |               |         | <b>GARFIELD</b>           |               |                        |                     |               |         |
| <b>ASOTIN</b>       |               |                        |                     |               |         | Unincorp. Areas           | 1200          | .075                   |                     |               |         |
| Unincorp. Areas     | 0200          | .072                   | .02                 |               |         | Pomeroy                   | 1201          | .075                   |                     |               |         |
| Asotin (City)       | 0201          | .072                   | .02                 |               |         | <b>GRANT</b>              |               |                        |                     |               |         |
| Clarkston           | 0202          | .072                   | .02                 |               |         | Unincorp. Areas           | 1300          | .078                   | .02                 |               |         |
| <b>BENTON</b>       |               |                        |                     |               |         | Coulee City               | 1301          | .078                   | .02                 |               |         |
| Unincorp. Areas     | 0300          | .077                   |                     |               |         | Electric City             | 1302          | .078                   | .02                 |               |         |
| Unincorp. P.T.B.A.* | 0333          | .083                   |                     |               |         | Ephrata                   | 1303          | .078                   | .02                 |               |         |
| Benton City         | 0301          | .083                   |                     |               |         | George                    | 1304          | .078                   | .02                 |               |         |
| Kennewick           | 0302          | .083                   | .02                 |               | 1.50    | Grand Coulee              | 1305          | .078                   | .02                 |               |         |
| Prosser             | 0303          | .083                   | .02                 |               |         | Hartline                  | 1306          | .078                   | .02                 |               |         |
| Richland            | 0304          | .083                   | .02                 |               | 1.50    | Krupp                     | 1307          | .078                   | .02                 |               |         |
| West Richland       | 0305          | .083                   |                     |               |         | Mattawa                   | 1308          | .078                   | .02                 |               |         |
| <b>CHELAN</b>       |               |                        |                     |               |         | Moses Lake                | 1309          | .078                   | .02                 |               |         |
| Unincorp. Areas     | 0400          | .080                   |                     |               |         | Quincy                    | 1310          | .078                   | .02                 |               |         |
| Cashmere            | 0401          | .080                   |                     |               |         | Royal City                | 1311          | .078                   | .02                 |               |         |
| Chelan (City)       | 0402          | .080                   | .03                 |               |         | Soap Lake                 | 1312          | .078                   | .02                 |               |         |
| Entiat              | 0403          | .080                   |                     |               |         | Warden                    | 1313          | .078                   | .02                 |               |         |
| Leavenworth         | 0404          | .080                   | .03                 |               |         | Wilson Creek              | 1315          | .078                   | .02                 |               |         |
| Wenatchee           | 0405          | .080                   | .04                 |               |         | <b>GRAYS HARBOR</b>       |               |                        |                     |               |         |
| <b>CLALLAM</b>      |               |                        |                     |               |         | Unincorp. Areas           | 1400          | .083                   | .03                 |               |         |
| Unincorp. Areas     | 0500          | .083                   | .02                 |               |         | Aberdeen                  | 1401          | .083                   | .03                 |               |         |
| Forks               | 0501          | .083                   | .02                 |               |         | Cosmopolis                | 1402          | .083                   | .03                 |               |         |
| Port Angeles        | 0502          | .083                   | .02                 |               |         | Elma                      | 1403          | .083                   | .03                 |               |         |
| Sequim              | 0503          | .083                   | .02                 |               |         | Hoquiam                   | 1404          | .083                   | .03                 |               |         |
| <b>CLARK</b>        |               |                        |                     |               |         | McCleary                  | 1405          | .083                   | .03                 |               |         |
| Unincorp. Areas     | 0600          | .074                   | .02                 |               | 2.00    | Montesano                 | 1406          | .083                   | .03                 |               |         |
| Unincorp. P.T.B.A.* | 0666          | .077                   | .02                 |               | 2.00    | Oakville                  | 1407          | .083                   | .03                 |               |         |
| Battle Ground       | 0601          | .079                   | .02                 |               |         | Ocean Shores              | 1409          | .083                   | .03                 |               |         |
| Camas               | 0602          | .077                   | .02                 |               |         | Westport                  | 1408          | .083                   | .03                 |               |         |
| La Center           | 0603          | .079                   | .02                 |               |         | <b>ISLAND</b>             |               |                        |                     |               |         |
| Ridgefield          | 0604          | .079                   | .02                 |               |         | Unincorp. Areas           | 1500          | .083                   | .02                 |               |         |
| Vancouver           | 0605          | .077                   | .02                 |               | 2.00    | Coupeville                | 1501          | .083                   | .02                 |               |         |
| Washougal           | 0606          | .079                   | .02                 |               |         | Langley                   | 1502          | .083                   | .02                 |               |         |
| Yacolt              | 0607          | .077                   | .02                 |               |         | Oak Harbor                | 1503          | .083                   | .02                 |               |         |
| <b>COLUMBIA</b>     |               |                        |                     |               |         | <b>JEFFERSON</b>          |               |                        |                     |               |         |
| Unincorp. Areas     | 0700          | .075                   |                     |               |         | Unincorp. Areas           | 1600          | .083                   | .02                 |               |         |
| Dayton              | 0701          | .075                   | .02                 |               |         | Port Townsend             | 1601          | .083                   | .02                 |               |         |
| Starbuck            | 0702          | .075                   |                     |               |         | <b>KING (Eff. 7/1/05)</b> |               |                        |                     |               |         |
| <b>COWLITZ</b>      |               |                        |                     |               |         | Unincorp. Areas**         | 1700 5000     | .088 .086              |                     | .028          |         |
| Unincorp. Areas     | 0800          | .076                   | .02/.03             |               |         | Algona                    | 1701 5001     | .088 .086              |                     | .028          |         |
| Castle Rock         | 0801          | .076                   | .02/.03             |               |         | Auburn/King               | 1702 5002     | .088 .086              | .01                 | .028          |         |
| Kalama              | 0802          | .076                   | .02/.03             |               |         | Beaux Arts Village        | 1703 5003     | .088 .086              |                     | .028          |         |
| Kelso               | 0803          | .077                   | .02/.03             |               |         | Bellevue                  | 1704 5004     | .088 .086              |                     | .03/.058      |         |
| Longview            | 0804          | .077                   | .02/.03             |               |         | Black Diamond             | 1705 5005     | .084 .082              |                     | .028          |         |
| Woodland            | 0805          | .076                   | .02/.03             |               |         | Bothell/King              | 1706 5006     | .088 .086              | .01                 | .028          |         |
| <b>DOUGLAS</b>      |               |                        |                     |               |         | Burien                    | 1734 5034     | .088 .086              |                     | .028          |         |
| Unincorp. Areas     | 0900          | .076                   |                     |               |         | Carnation                 | 1707 5007     | .084 .082              |                     | .028          |         |
| Unincorp. P.T.B.A.* | 0909          | .080                   |                     |               |         | Clyde Hill                | 1708 5008     | .088 .086              |                     | .028          |         |
| Bridgeport          | 0901          | .076                   |                     |               |         | Covington                 | 1712 5012     | .084 .082              |                     | .028          |         |
| E. Wenatchee        | 0902          | .080                   | .04                 |               |         | Des Moines                | 1709 5009     | .088 .086              | .01                 | .028          |         |
| Mansfield           | 0903          | .076                   |                     |               |         | Duvall                    | 1710 5010     | .084 .082              |                     | .028          |         |
| Rock Island         | 0904          | .080                   |                     |               |         | Enumclaw                  | 1711 5011     | .084 .082              |                     | .028          |         |
| Waterville          | 0905          | .080                   |                     |               |         | Federal Way               | 1732 5032     | .088 .086              | .01                 | .028          |         |
| <b>FERRY</b>        |               |                        |                     |               |         | Hunts Point               | 1713 5013     | .088 .086              |                     | .028          |         |
| Unincorp. Areas     | 1000          | .076                   |                     |               |         | Issaquah**                | 1714 5014     | .088 .086              | .01                 | .028          |         |
| Republic            | 1001          | .076                   | .02                 |               |         | Kenmore                   | 1738 5038     | .088 .086              |                     | .028          |         |
| <b>FRANKLIN</b>     |               |                        |                     |               |         | Kent                      | 1715 5015     | .088 .086              | .01                 | .028          |         |
| Unincorp. Areas     | 1100          | .077                   | .02                 |               |         | Kirkland                  | 1716 5016     | .088 .086              | .01                 | .028          |         |

| LOCATION                 |               | LODGING                |                     |               |         |  |
|--------------------------|---------------|------------------------|---------------------|---------------|---------|--|
| County/City              | Loc. Code No. | Combined Sales Tax (1) | Special Htl/Mtl (2) | Conv Cntr (5) | TPA (3) |  |
| <b>KING (cont.)</b>      |               |                        |                     |               |         |  |
| Lake Forest Park         | 1717 5017     | .088 .086              |                     | .028          |         |  |
| Maple Valley             | 1720 5020     | .084 .082              |                     | .028          |         |  |
| Medina                   | 1718 5018     | .088 .086              |                     | .028          |         |  |
| Mercer Island            | 1719 5019     | .088 .086              |                     | .028          |         |  |
| Milton/King              | 1731 5031     | .088 .086              |                     | .028          |         |  |
| Newcastle                | 1736 5036     | .088 .086              |                     | .028          |         |  |
| Normandy Park            | 1721 5021     | .088 .086              |                     | .028          |         |  |
| North Bend               | 1722 5022     | .084 .082              | .01                 | .028          |         |  |
| Pacific/King             | 1723 5023     | .088 .086              | .01                 | .028          |         |  |
| Redmond**                | 1724 5024     | .088 .086              | .01                 | .028          |         |  |
| Renton**                 | 1725 5025     | .088 .086              | .01                 | .028          |         |  |
| Sammamish**              | 1739 5039     | .088 .086              |                     | .028          |         |  |
| Sea-Tac                  | 1733 5033     | .088 .086              | .01                 | .028          |         |  |
| Seattle                  | 1726 5026     | .088 .086              |                     | .07           |         |  |
| Shoreline                | 1737 5037     | .088 .086              |                     | .028          |         |  |
| Skykomish                | 1727 5027     | .084 .082              |                     | .028          |         |  |
| Snoqualmie               | 1728 5028     | .084 .082              | .01                 | .028          |         |  |
| Tukwila                  | 1729 5029     | .088 .086              | .01                 | .028          |         |  |
| Woodinville              | 1735 5035     | .088 .086              | .01                 | .028          |         |  |
| Yarrow Point             | 1730 5030     | .088 .086              |                     | .028          |         |  |
| <b>KITSAP</b>            |               |                        |                     |               |         |  |
| Unincorp. Areas          | 1800          | .086                   | .02                 |               |         |  |
| Bainbridge Island        | 1804          | .086                   | .02                 |               |         |  |
| Bremerton                | 1801          | .086                   | .02                 |               |         |  |
| Port Orchard             | 1802          | .086                   | .02                 |               |         |  |
| Poulsbo                  | 1803          | .086                   | .02                 |               |         |  |
| <b>KITTITAS</b>          |               |                        |                     |               |         |  |
| Unincorp. Areas          | 1900          | .077                   |                     |               |         |  |
| Cle Elum                 | 1901          | .077                   | .01                 |               |         |  |
| Ellensburg               | 1902          | .077                   | .02                 |               |         |  |
| Kittitas (City)          | 1903          | .077                   |                     |               |         |  |
| Roslyn                   | 1904          | .077                   |                     |               |         |  |
| South Cle Elum           | 1905          | .077                   | .02                 |               |         |  |
| <b>Klickitat</b>         |               |                        |                     |               |         |  |
| Unincorp. Areas          | 2000          | .070                   |                     |               |         |  |
| Bingen                   | 2001          | .070                   |                     |               |         |  |
| Goldendale (Eff. 1/1/05) | 2002          | .075                   | .02                 |               |         |  |
| White Salmon             | 2003          | .075                   |                     |               |         |  |
| <b>LEWIS</b>             |               |                        |                     |               |         |  |
| Unincorp. Areas          | 2100          | .077                   | .02                 |               |         |  |
| Centralia                | 2101          | .079                   | .02                 |               |         |  |
| Chehalis                 | 2102          | .079                   | .02                 |               |         |  |
| Morton                   | 2103          | .077                   | .02                 |               |         |  |
| Mossyrock                | 2104          | .077                   | .02                 |               |         |  |
| Napavine                 | 2105          | .077                   | .02                 |               |         |  |
| Pe Ell                   | 2106          | .077                   | .02                 |               |         |  |
| Toledo                   | 2107          | .077                   | .02                 |               |         |  |
| Vader                    | 2108          | .077                   | .02                 |               |         |  |
| Winlock                  | 2109          | .077                   | .02                 |               |         |  |
| <b>LINCOLN</b>           |               |                        |                     |               |         |  |
| Unincorp. Areas          | 2200          | .076                   |                     |               |         |  |
| Almira                   | 2201          | .076                   |                     |               |         |  |
| Creston                  | 2202          | .076                   |                     |               |         |  |
| Davenport                | 2203          | .076                   |                     |               |         |  |
| Harrington               | 2204          | .076                   |                     |               |         |  |
| Odessa                   | 2205          | .076                   |                     |               |         |  |
| Reardan                  | 2206          | .076                   |                     |               |         |  |
| Sprague                  | 2207          | .076                   |                     |               |         |  |
| Wilbur                   | 2208          | .076                   |                     |               |         |  |
| <b>MASON</b>             |               |                        |                     |               |         |  |
| Unincorp. Areas          | 2300          | .083                   | .02                 |               |         |  |
| Shelton                  | 2301          | .083                   | .02                 |               |         |  |
| <b>OKANOGAN</b>          |               |                        |                     |               |         |  |
| Unincorp. Areas          | 2400          | .076                   | .02                 |               |         |  |
| Brewster                 | 2401          | .076                   | .02                 |               |         |  |
| Conconully               | 2402          | .076                   | .02                 |               |         |  |
| Coulee Dam               | 2403          | .076                   | .02                 |               |         |  |
| Elmer City               | 2404          | .076                   | .02                 |               |         |  |
| Nespelem                 | 2405          | .076                   | .02                 |               |         |  |
| Okanogan (City)          | 2406          | .076                   | .02                 |               |         |  |

| LOCATION                |               | LODGING                |                     |               |         |  |
|-------------------------|---------------|------------------------|---------------------|---------------|---------|--|
| County/City             | Loc. Code No. | Combined Sales Tax (1) | Special Htl/Mtl (2) | Conv Cntr (5) | TPA (3) |  |
| <b>OKANOGAN (cont.)</b> |               |                        |                     |               |         |  |
| Omak                    | 2407          | .076                   | .02                 |               |         |  |
| Oroville                | 2408          | .076                   | .02                 |               |         |  |
| Pateros                 | 2409          | .076                   | .02                 |               |         |  |
| Riverside               | 2410          | .076                   | .02                 |               |         |  |
| Tonasket                | 2411          | .076                   | .02                 |               |         |  |
| Twisp                   | 2412          | .076                   | .02                 |               |         |  |
| Winthrop                | 2413          | .076                   | .03                 |               |         |  |
| <b>PACIFIC</b>          |               |                        |                     |               |         |  |
| Unincorp. Areas         | 2500          | .078                   | .02                 |               |         |  |
| Ilwaco                  | 2501          | .078                   | .02                 |               |         |  |
| Long Beach              | 2502          | .078                   | .03                 |               |         |  |
| Raymond                 | 2503          | .078                   | .02                 |               |         |  |
| South Bend              | 2504          | .078                   | .02                 |               |         |  |
| <b>PEND OREILLE</b>     |               |                        |                     |               |         |  |
| Unincorp. Areas         | 2600          | .076                   |                     |               |         |  |
| Cusick                  | 2601          | .076                   |                     |               |         |  |
| Ione                    | 2602          | .076                   |                     |               |         |  |
| Metaline                | 2603          | .076                   |                     |               |         |  |
| Metaline Falls          | 2604          | .076                   |                     |               |         |  |
| Newport                 | 2605          | .076                   | .02                 |               |         |  |
| <b>PIERCE</b>           |               |                        |                     |               |         |  |
| Unincorp. Areas**       | 2700 5100     | .082 .082              | see pg 4 (4)        |               |         |  |
| Unincorp. P.T.B.A.* **  | 2727 5127     | .088 .085              |                     |               |         |  |
| Auburn/Pierce           | 2724 5124     | .088 .085              |                     |               |         |  |
| Bonney Lake             | 2701 5101     | .088 .085              |                     |               |         |  |
| Buckley                 | 2702 5102     | .084 .081              |                     |               |         |  |
| Carbonado               | 2703 5103     | .078 .078              |                     |               |         |  |
| DuPont                  | 2704 5104     | .088 .085              |                     |               |         |  |
| Eatonville              | 2705 5105     | .078 .078              |                     |               |         |  |
| Edgewood                | 2720 5120     | .088 .085              |                     |               |         |  |
| Fife                    | 2706 5106     | .088 .085              | .05                 |               |         |  |
| Fircrest                | 2707 5107     | .088 .085              | .02/.05             |               |         |  |
| Gig Harbor              | 2708 5108     | .084 .081              | .02/.05             |               |         |  |
| Lakewood                | 2721 5121     | .088 .085              | .05                 |               |         |  |
| Milton/Pierce           | 2709 5109     | .088 .085              | .02/.05             |               |         |  |
| Orting                  | 2710 5110     | .088 .085              | .02/.05             |               |         |  |
| Pacific/Pierce          | 2723 5123     | .088 .085              | .02/.05             |               |         |  |
| Puyallup                | 2711 5111     | .088 .085              | .05                 |               |         |  |
| Roy                     | 2712 5112     | .078 .078              | .02/.05             |               |         |  |
| Ruston                  | 2713 5113     | .088 .085              | .02/.05             |               |         |  |
| South Prairie           | 2714 5114     | .078 .078              | .02/.05             |               |         |  |
| Steilacoom              | 2715 5115     | .088 .085              | .02/.05             |               |         |  |
| Sumner                  | 2716 5116     | .088 .085              | .02/.05             |               |         |  |
| Tacoma                  | 2717 5117     | .088 .085              | .02/.05             |               |         |  |
| University Place        | 2719 5119     | .088 .085              | .02/.05             |               |         |  |
| Wilkeson                | 2718 5118     | .078 .078              | .02/.05             |               |         |  |
| <b>SAN JUAN</b>         |               |                        |                     |               |         |  |
| Unincorp. Areas         | 2800          | .077                   | .02                 |               |         |  |
| Friday Harbor           | 2801          | .077                   | .02                 |               |         |  |
| <b>SKAGIT</b>           |               |                        |                     |               |         |  |
| Unincorp. Areas         | 2900          | .077                   | .02                 |               |         |  |
| Unincorp. P.T.B.A.*     | 2929          | .079                   | .02                 |               |         |  |
| Anacortes               | 2901          | .079                   | .02                 |               |         |  |
| Burlington              | 2902          | .079                   | .02                 |               |         |  |
| Concrete                | 2903          | .079                   | .02                 |               |         |  |
| Hamilton                | 2904          | .079                   | .02                 |               |         |  |
| La Conner               | 2905          | .079                   | .02                 |               |         |  |
| Lyman                   | 2906          | .079                   | .02                 |               |         |  |
| Mount Vernon            | 2907          | .079                   | .02                 |               |         |  |
| Sedro Woolley           | 2908          | .079                   | .02                 |               |         |  |
| <b>SKAMANIA</b>         |               |                        |                     |               |         |  |
| Unincorp. Areas         | 3000          | .070                   | .02                 |               |         |  |
| North Bonneville        | 3001          | .075                   | .02                 |               |         |  |
| Stevenson               | 3002          | .070                   | .02                 |               |         |  |
| <b>SNOHOMISH</b>        |               |                        |                     |               |         |  |
| Unincorp. Areas**       | 3100          | .080                   | .02                 |               |         |  |
| Unincorp. P.T.B.A.* **  | 3131          | .089                   | .02                 |               |         |  |
| Arlington               | 3101          | .085                   | .02                 |               |         |  |
| Bothell/Snohomish       | 3120          | .089                   | .02                 |               |         |  |
| Brier                   | 3102          | .089                   | .02                 |               |         |  |

| LOCATION                      |               | LODGING                |                                |               |         |
|-------------------------------|---------------|------------------------|--------------------------------|---------------|---------|
| County/City                   | Loc. Code No. | Combined Sales Tax (1) | Special Htl/Mtl (2)            | Conv Cntr (5) | TPA (3) |
| <b>SNOHOMISH (cont.)</b>      |               |                        |                                |               |         |
| Darrington .....              | 3103          | .085                   | .02                            |               |         |
| Edmonds .....                 | 3104          | .089                   | .02                            |               |         |
| Everett .....                 | 3105          | .086                   | .02                            |               |         |
| Gold Bar .....                | 3106          | .085                   | .02                            |               |         |
| Granite Falls .....           | 3107          | .085                   | .02                            |               |         |
| Index .....                   | 3108          | .085                   | .02                            |               |         |
| Lake Stevens .....            | 3109          | .085                   | .02                            |               |         |
| Lynnwood .....                | 3110          | .089                   | .02                            |               |         |
| Marysville .....              | 3111          | .085                   | .02                            |               |         |
| Mill Creek .....              | 3119          | .089                   | .02                            |               |         |
| Monroe .....                  | 3112          | .085                   | .02                            |               |         |
| Mountlake Terrace .....       | 3113          | .089                   | .02                            |               |         |
| Mukilteo .....                | 3114          | .089                   | .02                            |               |         |
| Snohomish (City) .....        | 3115          | .085                   | .02                            |               |         |
| Stanwood .....                | 3116          | .085                   | .02                            |               |         |
| Sultan .....                  | 3117          | .085                   | .02                            |               |         |
| Woodway .....                 | 3118          | .089                   | .02                            |               |         |
| <b>SPOKANE</b>                |               |                        |                                |               |         |
| Unincorp. Areas .....         | 3200          | .079                   | .02                            |               |         |
| Unincorp. P.T.B.A.* .....     | 3232          | .085                   | .02                            |               |         |
| Airway Heights .....          | 3201          | .085                   | .019/.039 (See note (6) below) |               |         |
| Cheney .....                  | 3202          | .085                   | .02                            |               |         |
| Deer Park .....               | 3203          | .079                   | .02                            |               |         |
| Fairfield .....               | 3204          | .079                   | .02                            |               |         |
| Latah .....                   | 3205          | .079                   | .02                            |               |         |
| Liberty Lake .....            | 3212          | .085                   | .02                            |               |         |
| Medical Lake .....            | 3206          | .085                   | .02                            |               |         |
| Millwood .....                | 3207          | .085                   | .02                            |               |         |
| Rockford .....                | 3208          | .079                   | .02                            |               |         |
| Spangle .....                 | 3209          | .079                   | .02                            |               |         |
| Spokane (City) .....          | 3210          | .085                   | .02                            |               |         |
| Spokane Valley .....          | 3213          | .085                   | .02                            |               |         |
| Waverly .....                 | 3211          | .079                   | .02                            |               |         |
| Zone A .....                  | 3250          |                        |                                | 1.50          |         |
| Zone B .....                  | 3251          |                        |                                | 1.25          |         |
| Zone C .....                  | 3252          |                        |                                | 1.00          |         |
| Zone D .....                  | 3253          |                        |                                | .50           |         |
| Zone E (Eff. 2/1/05) .....    | 3254          |                        |                                | 1.00          |         |
| Zone F (Eff. 2/1/05) .....    | 3255          |                        |                                | .50           |         |
| <b>STEVENS</b>                |               |                        |                                |               |         |
| Unincorp. Areas .....         | 3300          | .076                   |                                |               |         |
| Chewelah .....                | 3301          | .076                   | .01                            |               |         |
| Colville .....                | 3302          | .076                   | .015                           |               |         |
| Kettle Falls .....            | 3303          | .076                   |                                |               |         |
| Marcus .....                  | 3304          | .076                   |                                |               |         |
| Northport .....               | 3305          | .076                   | .02                            |               |         |
| Springdale .....              | 3306          | .076                   |                                |               |         |
| <b>THURSTON</b>               |               |                        |                                |               |         |
| Unincorp. Areas .....         | 3400          | .078                   |                                |               |         |
| Unincorp. P.T.B.A.* .....     | 3434          | .084                   |                                |               |         |
| Bucoda .....                  | 3401          | .078                   |                                |               |         |
| Lacey .....                   | 3402          | .084                   | .02                            |               |         |
| Olympia .....                 | 3403          | .084                   | .02                            |               |         |
| Rainier .....                 | 3404          | .078                   |                                |               |         |
| Tenino .....                  | 3405          | .078                   |                                |               |         |
| Tumwater .....                | 3406          | .084                   | .02                            |               |         |
| Yelm .....                    | 3407          | .084                   |                                |               |         |
| <b>WAHIAKUM (Eff. 4/1/05)</b> |               |                        |                                |               |         |
| Unincorp. Areas .....         | 3500          | .075                   | .02                            |               |         |
| Cathlamet .....               | 3501          | .075                   | .02                            |               |         |
| <b>WALLA WALLA</b>            |               |                        |                                |               |         |
| Unincorp. Areas .....         | 3600          | .080                   | .02                            |               |         |
| Unincorp. P.T.B.A.* .....     | 3636          | .083                   | .02                            |               |         |
| College Place .....           | 3601          | .083                   | .02                            |               |         |
| Prescott .....                | 3602          | .080                   | .02                            |               |         |
| Waitsburg .....               | 3603          | .080                   | .02                            |               |         |
| Walla Walla (City) .....      | 3604          | .083                   | .02                            |               |         |
| <b>WHATCOM</b>                |               |                        |                                |               |         |
| Unincorp. Areas .....         | 3700          | .077                   |                                |               |         |
| Unincorp. P.T.B.A.* .....     | 3737          | .083                   |                                |               |         |

| LOCATION               |               | LODGING                |                     |               |         |
|------------------------|---------------|------------------------|---------------------|---------------|---------|
| County/City            | Loc. Code No. | Combined Sales Tax (1) | Special Htl/Mtl (2) | Conv Cntr (5) | TPA (3) |
| <b>WHATCOM (cont.)</b> |               |                        |                     |               |         |
| Bellingham .....       | 3701          | .083                   | .02                 |               |         |
| Blaine .....           | 3702          | .083                   | .02                 |               |         |
| Everson .....          | 3703          | .083                   |                     |               |         |
| Ferndale .....         | 3704          | .083                   | .02                 |               |         |
| Lynden .....           | 3705          | .083                   |                     |               |         |
| Nooksack .....         | 3706          | .083                   |                     |               |         |
| Sumas .....            | 3707          | .083                   |                     |               |         |
| <b>WHITMAN</b>         |               |                        |                     |               |         |
| Unincorp. Areas .....  | 3800          | .076                   |                     |               |         |
| Albion .....           | 3801          | .076                   |                     |               |         |
| Colfax .....           | 3802          | .076                   |                     |               |         |
| Colton .....           | 3803          | .076                   |                     |               |         |
| Endicott .....         | 3804          | .076                   |                     |               |         |
| Farmington .....       | 3805          | .076                   |                     |               |         |
| Garfield .....         | 3806          | .076                   |                     |               |         |
| La Crosse .....        | 3807          | .076                   |                     |               |         |
| Lamont .....           | 3808          | .076                   |                     |               |         |
| Malden .....           | 3809          | .076                   |                     |               |         |
| Oakesdale .....        | 3810          | .076                   |                     |               |         |
| Palouse .....          | 3811          | .076                   |                     |               |         |
| Pullman .....          | 3812          | .076                   | .02                 |               |         |
| Rosalia .....          | 3813          | .076                   |                     |               |         |
| St. John .....         | 3814          | .076                   |                     |               |         |
| Tekoa .....            | 3815          | .076                   |                     |               |         |
| Uniontown .....        | 3816          | .076                   |                     |               |         |
| <b>YAKIMA</b>          |               |                        |                     |               |         |
| Unincorp. Areas .....  | 3900          | .079                   |                     |               |         |
| Grandview .....        | 3901          | .079                   |                     |               |         |
| Granger .....          | 3902          | .079                   |                     |               |         |
| Harrah .....           | 3903          | .079                   |                     |               |         |
| Mabton .....           | 3904          | .079                   |                     |               |         |
| Moxee City .....       | 3905          | .079                   |                     |               |         |
| Naches .....           | 3906          | .079                   |                     |               |         |
| Selah .....            | 3907          | .079                   |                     |               |         |
| Sunnyside .....        | 3908          | .079                   | .02                 |               |         |
| Tieton .....           | 3909          | .079                   |                     |               |         |
| Toppenish .....        | 3910          | .079                   | .02                 |               |         |
| Union Gap .....        | 3911          | .079                   | .02                 |               |         |
| Wapato .....           | 3912          | .079                   |                     |               |         |
| Yakima (City) .....    | 3913          | .082                   | .03                 |               |         |
| Zillah .....           | 3914          | .079                   |                     |               |         |
| Zone A .....           | 3950          |                        |                     |               | 1.50    |
| Zone B .....           | 3951          |                        |                     |               | .75     |
| Zone C .....           | 3952          |                        |                     |               | .50     |

#### FOOTNOTES:

- (1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*
  - (2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
  - (3) Tourism Promotion Area (TPA) Charge - See Special Notice available on our web site at [http://dor.wa.gov/content/taxes/LocalSales\\_Use.aspx#LodgingInfo](http://dor.wa.gov/content/taxes/LocalSales_Use.aspx#LodgingInfo).
  - (4) Special Hotel/Motel (Pierce County):
 

|  |       |
|--|-------|
| 25 or less rooms/spaces                                      | = .02 |
| The .02 rate does not apply for Fife, Lakewood, and Puyallup |       |
| 26 or more rooms/spaces                                      | = .05 |
  - (5) Convention and Trade Center tax,
 

|   |        |
|---|--------|
| Bellevue: 59 or less rooms/spaces                           | = .03  |
| Bellevue: 60 or more rooms/spaces                           | = .058 |
| Seattle: 60 or more rooms/spaces                            | = .07  |
| All other locations in King County: 60 or more rooms/spaces | = .028 |
  - (6) Airway Heights:
 

|                           |        |
|---------------------------|--------|
| Less than 40 rooms/spaces | = .019 |
| 40 or more rooms/spaces   | = .039 |
  - (7) Special Hotel/Motel (Cowlitz County):
 

|                           |       |
|---------------------------|-------|
| Less than 40 rooms/spaces | = .02 |
| 40 or more rooms/spaces   | = .03 |
  - (8) Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices).
- Unincorporated Areas are locations outside incorporated city limits.
- \* P.T.B.A. - Public Transportation Benefit Area.
- \*\* Partially included within the RTA district. Additional .004 may not be due based on location.